

--- “Series of 1883” - EXCISE / Bonded Removal / PERMIT STAMP - 51 x 72 mm. design ---

--- PLUG “CADDY” with the background an outlined Gothic **E.R.** - Edwardus Rex ---

--- Type II - lithographed in red ink by “Mortimer & Company”, on *unwatermarked* wove - in 1901-05---

The Lee Brandom catalogue should list the PLUG CADDY Bonded Removal Permit stamp as follows:

RR-17 - PLUG CADDY, Type II, *coarse roulette*, with 4½ mm. blue control numbers

--- **RR-17** - *coarse roulette* - with 4½ mm. blue Roman control numbers - scanned at 75% scale ---



★ **RR-17** - Type II, PLUG CADDY, light red, *coarse roulette*, with a 4½ mm. black Roman control **768076**, lithographed by “Mortimer & Company” on *unwatermarked* vertical mesh heavy wove, with a background **E.R.** - roller cancelled **TOBACCO / 1-17** by W. C. Macdonald Tobacco, Montreal

768076★	RR-17	Type II, Plug Caddy, coarse roulette, on unwatermarked heavy wove, rolled TOBACCO / 1-17 by Macdonald Tobacco
953948	RR-17	Plug Caddy, coarse roulette, on unwatermarked heavy wove paper, rolled TOBACCO / 1-17 by Macdonald Tobacco - from the Brandom catalogue

Edward VII succeeded Queen Victoria to the throne in 1901

The control number on the above stamp is quite high. Since the stamp itself is very scarce, I would presume that the control numbering was continued from “Victoria Regina” into “Edwardus Rex” without a reset.

--- “Series of 1883” - **PLUG CADDY** - “Bonded Removal Permit Stamp” - 51 x 72 mm. design ---

e-mail from Chris Ryan (January 4th, 2007)

“The Bonded Removal Permit stamps were introduced in July 1883, following the discontinuation of the red, excise duty warehouse stamps that had previously been affixed to all packages placed in excise bond. Bonding postponed the excise payment until the time at which the goods were released from the warehouse for sale and consumption. Starting in July 1883, this payment was made by the purchase and affixing of excise duty stamps”.

“The initial supply of the permit stamps was lithographed by the Montreal firm of **G. E. Desbarats & Company**. In late-1884, this firm was absorbed by the **Canada Bank Note Engraving & Printing Company**, who continued to produce the stamps until the fiscal year 1886-87. Thereafter, these items were printed by the Ottawa firm of **Mortimer & Company**. The annual reports of Canada’s Auditor General record deliveries of permit stamps by Mortimer as late as the fiscal year 1919-20. In that year 995,000 of the cigar permit stamps were purchased by the Revenue Department. Starting with the fiscal year 1923-24 the reports do not provide sufficient detail to permit identification of the work done by Mortimer for the Department”.

“The function of the permit stamps was to seal what would otherwise be un-stamped packages being transferred in bond from one excise warehouse to another. These stamps were to be cancelled in the same manner as the excise duty stamps. Additional permit stamps were not required for subsequent transfers of already sealed packages. When the sealed packages were eventually released for consumption, excise duty stamps were to be affixed *over* the permit stamp. The permit stamps were not used on imported or exported products”.

“During the period of the permit stamp, removals in bond were allowed only for cigars in boxes of 25 or more, and for large packages of snuff, pressed and fine-cut chewing tobaccos with individual weights of five pounds and up. The bonded transfers occurred for one of two reasons:

- a manufacturer could transfer stock between two of their own excise warehouses, likely in different municipalities.
- the owner of a licensed excise warehouse, who was not also a licensed manufacturer, could buy stocks on which the duty had not yet been paid, transfer the same in bond, and then pay the excise at a later date when the tobacco was released for sale and consumption.

“The removal permit stamps were deleted from excise regulations effective April 1st, 1939. Removals in bond were still allowed, but stamps were no longer required”.

File path is [c:\ CR - STAMPS \ RR_STAMPS \ 1901 \ PLUG CADDY - ER],
In MS Word 2007 for Windows 7,
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October 24th 2013, JBH